

NELDON JOHNSON and
GLEND A JOHNSON,
Petitioners
v.
UNITED STATES OF AMERICA,
Defendants

Judge: Jill Parrish

7. The closing of these accounts meant that the businesses had to find a new bank or financial institution to handle their banking needs.

8. The businesses had trouble finding a new bank or financial institution.

9. So to accommodate the closing of these businesses' accounts with Zions Bank and to provide time to find a new financial institution these business accounts were closed through the funds being disbursed to me in a cashier's check because I was a signer for those bank accounts at Zions Bank.

10. I held the funds (the funds on the Check) merely as a custodian of the funds for the businesses until new accounts for these businesses could be opened.

11. At the time business accounts for those businesses were opened at Wells Fargo the funds on the Check were deposited in those accounts.

12. The IRS did not ask me, my husband, or our representative about the Check prior to issuing the September 21, 2015 summons.


13. Neither Neldon nor I have any objection to producing any of our personal bank account statements and/or banking information to the IRS for the purposes of this examination.

14. I have read the *Memorandum In Opposition to Defendant's Motion to Summarily Deny Petition to Quash Summons and Counter-Petition For Enforcement of the Summons* and the factual statements recited therein are true and correct and the basis of my personal and direct knowledge of the matters to which said statements are made.

15. If I am called as a witness to testify my testimony would conform to the factual statements made in the *Memorandum In Opposition to Defendant's Motion to Summarily Deny Petition to Quash Summons and Counter-Petition For Enforcement of the Summons*.

I declare under penalty of perjury that the foregoing is true and correct.

Dated this 6th Day of January, 2016.


Glenda Johnson